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June 23, 2008

Kevin Faulconer Councilmember, Second District Chairperson, Audit Committee City of San Diego 202 C Street San Diego, CA 92101

Dear Councilmember Faulconer:

The Audit Committee requested a written status report regarding our progress in completing our audits and identifying open audit issues.

Listed below are outstanding items related to the years ended June 30, 2006, and June 30, 2007 audit periods. The outstanding items on the June 30, 2006 listing relate to the City's San Diego Redevelopment Agency (RDA) and the City's Exhibit E (Sewer department) reports. We expect to issue the City of San Diego's RDA 2006 financial statements and single audit reports by the next audit committee meeting.

City staff and Macias Gini & O'Connell (MGO) in a joint effort have revised the Master Pending List format and determined the status of the items through joint reviews. In summary, the status of items on the Master Pending List (attached) is as follows:

FY2006:	
2	Pending City
0	MGO received and follow-up questions have been asked
0	Pending MGO – Received
203	Satisfactory Response
205	Total Items
	=
FY2007:	
FY2007:	Pending City
	Pending City MGO received and follow-up questions have been asked
68	Ç ,
68 18	MGO received and follow-up questions have been asked

As a reminder, we need to complete those procedures we deem necessary to comply with auditing standards generally accepted in United States of America and the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. As we complete our procedures, it can be expected that additional questions may arise. We will, as we have throughout the audit, work diligently to address any such questions with the City's staff.

Very truly yours,

Jim Godsey, Partner

D- Tooling

Macias Gini & O'Connell LLP

Cc: Mr. Jay Goldstone, Chief Operating Officer

Mr. Greg Levin, Comptroller



Pending City
Pending City - MGO received and follow-up

Pending MGO - Received Satisfactory response

205 Total Items

List	Item	WP	Task	Audit		Request	Received	CAFR Team member	Status
Date	#	Series	Owner	Areas	Description	Date	Date		Code
3/22/07	GEN 01	General		General	City wide organizational chart	3/22/07	online		4
					Provide access to all minutes of the City Council				
3/22/07	GEN 02	General		General	from 7/1/2005 through current.	3/22/07	online		4
3/22/07	GEN 03	General		General	Provide copy of current chart of accounts	3/22/07	online		4
					Provide listing of last 5 years internal audits				
3/22/07	GEN 04	General		General	performed and access to these reports	3/22/07		Ky le Elser	4
3/22/07	GEN 05	General		General	Access to MOU's from bargaining units	3/22/07	3/30/07	Michelle	4
3/22/07	GEN 06	General		General	Copy of FY 2006 and FY 2007 budget	3/22/07	online		4
					Provide a listing of restricted funds (as defined in				
3/22/07	GEN 07	General		General	GASB 34)	3/22/07	12/3/07	Karen Hernandez	4
					Provide a schedule indicating the City's major				
3/22/07	GEN 08	General		General	fund determination/calculation	3/22/07	11/29/07	Rolando Charvel	4
					Provide a description of the internal service fund				
3/22/07	GEN 09	General		General	allocation methodology	3/22/07		Karen Hernandez	4
					Provide support for any special items identified				
3/22/07	GEN 10	General		CAFR	during FY 2006.	3/22/07			4
					Provide support for any subsequent events for				
3/22/07	GEN 11	General		CAFR	disclosure in the f/s, if applicable	3/22/07			4
					List of reports issued by Internal Audit during				
					fiscal year 2006 and audits currently in progress.				
3/22/07	GEN 12	General		General		3/22/07			4
					Reports issued by any other management				
3/22/07	GEN 13	General		General	consultants.; C.A.P.	3/22/07			4
3/22/07	GEN 14	General		CAFR	GASB 25/27 Pension disclosure Information.	3/22/07			4
3/22/07	GEN 15	General		CAFR	Transmittal Letter	3/22/07			4
3/22/07	GEN 16	General		CAFR	Management's Discussion & Analysis	3/22/07			4
3/22/07	GEN 17	General		CAFR	Government-wide financial statements	3/22/07			4
3/22/07	GEN 18	General		CAFR	Fund financial statements	3/22/07			4
3/22/07	GEN 19	General		CAFR	Notes to the financial statements	3/22/07			4
					Required Supplementary Information (other than				
3/22/07	GEN 20	General		CAFR	MD&A)	3/22/07			4
					Combining and Individual Fund Statements and				
3/22/07	GEN 21	General		CAFR	Schedules	3/22/07			4
3/22/07	GEN 22	General		CAFR	Statistical section	3/22/07			4
					All post-close and adjusting entries made				
10/17/07	GEN 23	General	Paul	CAFR	subsequent to close of G/L. AJE Log.	10/17/07		Tracy McCraner	4
	GEN 24	General		General	Center City Development Corporation	3/22/07	MGO		4

					City of San Diego/Metropolitan Transit				
3/22/07	GEN 25	General		General	Development Board Authority	3/22/07			1
3/22/07	GEI V 23	General		General	Convention Center Expansion Financing	3/22/07			7
3/22/07	GEN 26	General		General	Authority	3/22/07			1
	GEN 27	General		General	Public Facilities Financing Authority	3/22/07			4
	GEN 28	General		General	San Diego Data Processing Corporation	3/22/07	MGO		1
3122101	GLIV 26	General		General	San Diego Facilities and Equipment Leasing	3122101	Wido		7
3/22/07	GEN 29	General		General	Corporation	3/22/07			1
3/22/07	GEI (2)	General		General	San Diego Industrial Development Authority	3/22/07			7
3/22/07	GEN 30	General		General	San Diego industrial Development Nathority	3/22/07			1
3/22/07	GEI V 30	General		General	San Diego Open Space Park Facilities District	3/22/07			7
3/22/07	GEN 31	General		General	#1	3/22/07			1
3/22/07	GEI V 31	General		General	Southeastern Economic Development	3/22/07			7
3/22/07	GEN 32	General		General	Corporation	3/22/07	MGO		1
	GEN 33	General		General	RDA (including Single Audit Report)	3/22/07	MGC		1
	GEN 34	General		General	Abandoned Vehicle Abatement Authority	3/22/07			4
3/22/07	GENTST	General		General	Automated Regional Justice Information	3/22/07			7
3/22/07	GEN 35	General		General	System	3/22/07			4
	GEN 36	General		General	San Diego Convention Center Corporation	3/22/07	MGO		1
	GEN 37	General		General	San Diego Housing Commission	3/22/07	11/5/07		1
3/22/07	GEI 137	General		General	San Diego Medical Services Enterprise, LLC	3/22/07	11/5/07		7
3/22/07	GEN 38	General		General	San Diego Medicai Services Enterprise, EEC	3/22/07	MGO		1
3/22/07	GLI V 30	General		General	San Diego City Employee Retirement System	3/22/07	Wido		7
3/22/07	GEN 39	General		General	San Diego City Employee Retirement System	3/22/07	MGO		1
3/22/07	GEI (3)	General		General	Purchasing/AP/Disbursement, A/R Revenue	3/22/07	MGC		7
					Stream, Property Taxes Receivable, Accounts				
4/16/07	MEMO-01	Memos	Kaushik	Internal Control Memos	Receivable Systems	4/16/07		Elena Perez	1
	MEMO-02	Memos	Kaushik	Internal Control Memos	Purchasing Memo/Notes Receivable	6/19/07		Rolando Charvel	1
	MEMO-03	Memos	Kaushik	Internal Control Memos	SAS 65 memo - Internal audit	7/10/07		Ky le Elser	4
7/17/07	MEMO 05	- Internos	TeadSille	internal Control Weines	All Major Bank reconciliations as of June 30,	77 10707		Try to Eliser	7
3/22/07	A-01	A-series		Cash & Investments	2006.	3/22/07	4/10/07	Leonard	4
3/22/07	71 01	71 Series	+	Cush & Investments	All Bank statements for June 30, 2006 and July	3122101	1/ 10/07	Beofiuit	7
3/22/07	A-02	A-series		Cash & Investments	31, 2006.	3/22/07	4/10/07	Leonard	4
3/22/07	71-02	71-301103		Cush & Hivestinents	Bank confirmations (if applicable) from internal	3/22/07	4/10/07	Leonard	
3/22/07	A-03	A-series		Cash & Investments	audit as of June 30, 2006	3/22/07	4/30/07	Leonard	4
3/22/07	11 00	TT SCITES			Provide a list of authorized signatories on all cash	3/22/07	1,50,0,	- Section 4	
3/22/07	A-04	A-series		Cash & Investments	accounts	3/22/07	4/10/07	Leonard	4
3/22/07	71 01	71 Series	+	Cush & investments	Treasurer's Group of Accounts and Reconciliation	3/22/07	1/ 10/07	Beofiaid	7
					of Depository and Investment Accounts.				
3/22/07	A-05	A-series		Cash & Investments		3/22/07	11/16/07	Leonard	4
3, 22, 07		11 301103		Cuon & Investments	Pooled Cash Investment - GASB 31 Calculation	3/22/07	11/10/07		7
3/22/07	A-06	A-series		Cash & Investments	and allocation Worksheet.	3/22/07	4/10/07	Leonard	4
		71 551165		2 non or mirestinones	Earned Income Summary and Earned Income	-3-22-01	., 10,07		
3/22/07	A-07	A-series		Cash & Investments	Detail Reports.	3/22/07	4/10/07	Leonard	4
3/22/07		A-series		Cash & Investments	GASB 40 analy sis for cash/investments.	3/22/07		Leonard	4
3/22/07	A-08	A-series		Cash & Investments	GASB 40 analysis for cash/investments.	3/22/07	12/3/07	Leonard	4

					Investment Inventory listing w/ Market Value				
3/22/07	A-09	A-series		Cash & Investments	Report @ 6/30/06 (sorted by Fund)	3/22/07	4/10/07	Leonard	4
3/22/07	11 05	TT SCITES		Cush & Investments	Provide a list of voluntary and involuntary	5,22,07	1, 10, 0,	Decimina	
3/22/07	A-10	A-series		Cash & Investments	participants in the City's investment pool.	3/22/07		Leonard	4
3/22/07		TT SCITES		Cush & Investments	Provide a copy of the June 30, 2006 Quarterly	5,22,07		Decimina .	
3/22/07	A-11	A-series		Cash & Investments	Treasurer Report	3/22/07	4/10/07	Leonard	4
3/22/07		TT SCITES		Cush & Investments	Listing of cash with fiscal agents at June 30, 2006.	5,22,07	1, 10, 0,	- Decimination of the second o	
3/22/07	A-12	A-series		Cash & Investments	Disting of cash with fiscal agents at same 50, 2000.	3/22/07	12/3/07	Leonard	4
3/22/07	71 12	71 Series		Cush & Investments	Copy of the City's investment policy for the FYE	3/22/07	12/3/07	Bookard	7
3/22/07	A-13	A-series		Cash & Investments	June 30, 2006	3/22/07	4/10/07	Leonard	4
3/22/07		TT SCITES		Cush & Investments	Provide access to investment committee minutes	5,22,07	1, 10, 0,	Decimina	
3/22/07	A-14	A-series		Cash & Investments	Trovide decess to investment committee initiates	3/22/07	4/30/07	Leonard	4
3/22/07		A-series		Cash & Investments	Cash categorization schedule	3/22/07		Leonard	4
3/22/07		A-series		Cash & Investments	Bany of New York SAS 70 Report	3/22/07		Leonard	4
3,22,07		TT SCITES		Cush & Investments	Update requestPolicy and procedures over Bank	5,22,07	.,,,,,,	Decimina	
1/9/08	A-17	A-series	Miy uki	Cash & Investments	closing	1/9/2008		'Nicole LeClair-Miller'	4
1/ // 00	21 17	71-SCITES	IVIIY UKI	Cush & Investments	Extracted bank statement for pension payroll	1/9/2000		THEORE ECCIAIT-IVITIES	7
1/9/08	A-18	A-series	Miy uki	Cash & Investments	expenditure	1/9/2008		'Nicole LeClair-Miller'	4
1/2/08		A-series	Miyuki	Auto JV	The current Auto JV description and procedures	1/2/2008	1/3/2008	Joe Vachon, Leonard Alfuente	1
12/26/07		A-series	Miyuki	Investments	Bloomberg information for FMV testing	12/26/07	1/3/2008	Leonard	4
12/20/07	71 20	71-301103	IVIIY UKI	mvestments	Separated records of interest received and realized	12/20/07		Leonard	7
2/6/08	Δ_21	A-series	Miyuki	Investments	gain/loss over pooled investments.	2/6/2008		Leonard Alfuente and Treasurer	1
2/0/08	71-21	A-series	Willy UKI	Investments	Bank statements and support for escrow accounts.	2/0/2008		Leonard Arruchic and Treasurer	7
2/19/08	Δ_22	A-series	Miyuki	Investments	Bank statements and support for escrow accounts.			Leonard	1
3/11/08		A-series	Miyuki	Cash & Investments	Schedule of ARMIS to CAFR			Leonard .	4
3/11/00	11-23	71-301103	IVIIY UKI	Cush & Investments	Electronic schedule of the City's accounts			Leonard .	7
					receivable. Also, schedule of the City's Grants				
					receivable. We will also require an analysis of				
					allowance, if any, that has been provided against				
					these receivable to ensure that these receivables				
					are being properly valued				
3/22/07	B-01	B-series		Receivables		3/22/07			4
3,22,01	2 01	D Series		110001140100	Provide an analysis of the collectibility of	3/22/07			7
3/22/07	B-02	B-series		Receivables	outstanding accounts receivable balances	3/22/07	11/6/07		4
3/22/07	D 02	D series		receivables	Provide cash received support for invoices we	3/22/07	11/0/0/		7
3/22/07	B-03	B-series		Receivables	selected for testing.	3/22/07			1
3/22/07	D-03	D-series		Receivables	Provide a schedule of utility receivables for water	3/22/07			7
3/22/07	B-04	B-series		Receivables	and sewer	3/22/07			4
3/22/07		B-series		Receivables	Franchase Tax receivable details	3/22/07			1
5122101	D 03	D-3crics		Receivables	Transmiss Tax receivable details	3/22/07			4
3/22/07	B-06	B-series		Receivables	Calculation for accrual of TOT at June 30, 2006	3/22/07	11/5/07		4
12/27/07		B-series	Miyuki	Receivables	Outstanding checks supporting documents	12/27/2007	11/5/07	Amie Richardson	4
12/27/07		B-series	Miyuki	Tax Receivables	Property tax receivables supporting documents	12/27/2007	1/2/2008	Sarah Mayen, Rodel Riego	4
12/2//07	D 00	D-Series	IVIIY UKI	Tax Receivables	Update requestPolicy and procedures over	12/2//2007	1/2/2008	Jaran Wayen, Roder Riego	4
1/11/08	B-09	B-series	Miyuki	Tax Receivables	property tax receivables	1/4/2008		Sarah Mayen, Gina Springer	4
1/11/08	D-07	D-series	iviry uki	Tax receivables	property tax receivables	1/4/2008		Sarah May en, Olha Springer	4

1/14/08	B-10	B-series	Miyuki	Receivables	Receivables schedule for Water and Sewer	12/26/2007	Josie Matsuo	4
					Copy of Deposit Slips to verify Tax revenue			
2/29/08	B-11	B-series	Miy uki	Receivables	money inflow.	3/4/2008	Creighton and Vicki	4
3/3/08	B-12	B-series	Miy uki	Receivables	Special Assessment schedule and supports		Teri Smith	4
					AR System memo update		Clay, Amie, Michael, Raquel, and	
2/29/08	B-13	B-series	Miyuki	Receivables			Carol	4
					AR for Water/Sewer over counter cash receipt			
2/27/08	B-14	B-series	Miy uki	Receivables	policy & Procedure memo update	3/6/2008	Treasurer office	4
					GF and other governmental receivables schedule			
2/19/08	B-15	B-series	Miyuki	Receivables	and supporting docs.	2/19/2008	Tracy and Creighton	4
			,		Additional supports for A/R over Water and		y c	
2/11/08	B-16	B-series	Miyuki	Receivables	Sewer	2/11/2008	2/11/2008 Josie Matsuo	4
2/11/08		B-series	Miyuki	Receivables	Billing and Collection policy update	2/11/2008	Josie Matsuo	4
					Account Receivables Revenue Stream Explantion			
2/1/08	B-18	B-series	Miy uki	Receivables	Update	2/21/2008	Clay Schoen/ Tracy	4
2/29/08		B-series	Miyuki	Receivables	TOT Tax receivable questions	2/29/2008	Pam Halbert	4
1/2/08		C-series	Miyuki	Grant receivables	Schedule of grant receivables	1/2/2008	Fay e Howard-Hall	4
1/2/08		C-series	Miyuki	Grant receivables	Schedule of special revenue	1/2/2008	Fay e Howard-Hall	4
1/2/00	0 02	C SCITES	IVII) UKI	Grant receivables	Supporting documentation for grant receivable	17272000	ray o Howard Hair	
1/14/07	C-03	C-series	Miy uki	Grant receivables	testing.	1/11/2008	Fay e Howard-Hall	4
1/11/07	C 05	C SCITES	IVII) UKI	Grant receivables	Validity of grant receivables over capital project	1/11/2000	r dy o Howard Hair	•
2/11/08	C-04	C-series	Miy uki	Receivables	funds	2/11/2008	Fay e Howard-Hall	1
	C - 0 5 C -		Miyuki	Grant receivables	Support for the receipt of grant receivable.	3/11/2008	Faye Howard-Hall	4
3/11/00	C = 0 3 C =	5 0 1 1 0 3	IVIIY UKI	Grant receivables	Provide a summary schedule of interfund	3/11/2008	r ay c Howard-Hair	
					transactions by type (due to/from other funds,			
					advances to/from other funds, transfers in/out).			
3/22/07	D-01	D-series	Danette	Interfund	ad vallees to from other rands, transfers in each.	3/22/07	12/7/07 Creighton	4
3/22/07	D-01	D-3CTC3	Danette	Interrund	Provide a summary schedule of transfers in/out	3122101	12///o/ Cicignion	
					balances eliminated by fund for government-wide			
3/22/07	D 02	D-series	Danette	Interfund	reporting purposes.	3/22/07	12/7/07 Creighton	4
3/22/07	D-02	D-series	Danette	Interrund	For the due to/from other funds, provide written	3/22/07	12///o/ Creighton	4
					explanations for variances by fund between			
					balances at 6/30/06 compared 6/30/05 for			
2/22/07	D 02	Dannian	Domette	Turkani Canad	significant changes.	2/22/07	2/20/08 Cari-htm	4
3/22/07	D-03	D-series	Danette	Interfund		3/22/07	2/29/08 Creighton	4
					For the advances to/from other funds, provide written explanations for variances by fund			
					between balances at 6/30/06 compared 6/30/05 for			
2/22/07	D 04	Danis	Donotto	Intention d	significant change.	2/22/07	2/20/08 Carichton	
3/22/07	D-04	D-series	Danette	Interfund		3/22/07	2/29/08 Creighton	4
					For the transfers in/out, provide written			
					explanations for variances by fund between balances at 6/30/06 compared 6/30/05 for			
2/22/27	D 05	Desir	D	Turk of the I	significant changes.	2/22/07	2/20/09 Carialters	
3/22/07	ט-עם	D-series	Danette	Interfund		3/22/07	2/29/08 Creighton	4
2/1/00	D 06	D	D	Turk of the I	Support for WCA to determine if properly	244/2022	Cultura	
3/4/08		D-series	Danette	Interfund	classified.	3/4/2008	Creighton	4
3/22/07	E-01	E-series	Danette	Inventory	Support for City Store inventory	3/22/07	11/5/07 Creighton	4

12/26/07	E-02	E-series	Andrew	Inventory	Water inventory rollforward/price list	12/26/07	2/11/08 Josie Matsuo	4
12/26/07		E-series	Andrew	Inventory	Chemical inventory rollforward/price list	12/26/07	2/11/08 Josie Matsuo	4
					Support for Water Utility and Inventory of Water			
1/14/07	E-04	E-series	Danette	Inventory	in Storage.	1/14/2008	2/11/2008 Matsuo, Josie	4
1/9/08	F-01	F-series	Danette	Prepaids	Prepaid Schedule	1/9/2008	Karen Hernandez	4
					Obtain invoices paid to determine if properly			
1/10/08	F-02	F-series	Danette	Prepaids	classified as prepaids versus expenses.	1/10/2008	Karen Hernandez	4
					Provide a copy of the City's notes receivable			
					schedule for FY 2005/2006 that shows a roll			
					forward of the individual notes receivables by			
3/22/07	G-01	G-series		Receivables	fund:	3/22/07	7/13/07	4
					Provide copies of the detailed schedules for each			
					of the notes receivables categories listed above.			
3/22/07	G-02	G-series		Receivables		3/22/07		4
					Have available the promissory notes and			
					disbursement support (batch) for all notes			
3/22/07	G-03	G-series		Receivables	receivable issued/disbursed.	3/22/07		4
					Provide an analysis of the collectibility of			
					outstanding notes receivable balances, including			
					any collateral/deed of trust in relation to the			
					outstanding principal and accrued interest			
3/22/07	G-04	G-series		Receivables	balances.	3/22/07		4
					Rollforward of land held for resale from 6/30/05			
					to 6/30/06 showing current year additions,			
3/22/07	I-01	I-series		Land held for resale	deletions, and adjustments	3/22/07	12/7/07 Rolando Charvel	4
2/22/08	I-02	I-series	Amor	Property Held for Resale	Property Appraisals & Confirmations	2/20/2008	Rolando Charvel	4
					Schedule of changes in capital assets acquired			
3/22/07	N-01	N-series	Andrew	Capital assets	through governmental funds.	3/22/07	12/7/07 Amber	4
					Schedule of all capital assets by function and type.			
3/22/07	N-02	N-series	Andrew	Capital assets		3/22/07	12/7/07 Amber	4
					Schedule of capital asset listing by asset class at			
3/22/07	N-03	N-series	Andrew	Capital assets	June 30, 2006.	3/22/07	12/7/07 Amber	4
					Have available detail records showing the			
					acquisition date, original cost, description,			
					accumulated depreciation, and useful life for each			
3/22/07	N-04	N-series	Andrew	Capital assets	asset from June 30, 2005.	3/22/07	12/7/07 Amber	4
					Rollforward of capital assets from 6/30/05 to			
					6/30/06 showing current year additions, disposals			
					and deprecation. (This can be by asset class)			
3/22/07	N-05	N-series	Andrew	Capital assets		3/22/07	12/7/07 Amber	4
					Provide a schedule of depreciation expense by			
					governmental function for disclosure in the			
3/22/07	N-06	N-series	Andrew	Capital assets	financial statements.	3/22/07	12/7/07 Amber	4
					Detail schedule for current year asset additions,			
3/22/07	N-07	N-series	Andrew	Capital assets	disposals, transfers and depreciation.	3/22/07	12/7/07 Amber	4

					Provide a reconciliation/analysis between capital				
					asset additions and capital outlay expenditures				
					recorded in the governmental funds.				
3/22/07	N-08	N-series	Andrew	Capital assets		3/22/07	12/7/07	Amber	4
1/14/08		N-series	Andrew	Capital assets	Retention Liability Support	1/14/2008		Danny Fernandez	4
1/14/08		N-series	Andrew	Capital assets	Any updates to the GIS reconciliation memo	1/14/2008		Danny Fernandez	4
1/11/00		TV BETTES	1 III CI C II		GIS Reconciliation for Water and Sewer (between	1/11/2000		Dainiy Temande2	
1/14/08	N-11	N-series	Andrew	Capital assets	Splash and FAMIS)	1/14/2008		Danny Fernandez	4
					Engineer Estimate Cost Support (used in GIS				
1/14/08	N-12	N-series	Andrew	Capital assets	Reconciliation)	1/14/2008		Danny Fernandez	4
				- Cop	General Ledger Entries related to GIS				
1/14/08	N-13	N-series	Andrew	Capital assets	Reconciliation	1/14/2008		Danny Fernandez	4
					Support for developer asset depreciation			,	
1/14/08	N-14	N-series	Andrew	Capital assets	calculations	1/14/2008		Danny Fernandez	4
				1	Capitalized Interest Calculation Support for Water				
1/14/08	N-15	N-series	Andrew	Capital assets	and Sewer.	1/14/2008		Danny Fernandez	4
					Support for samples related to WIP additions and				
2/19/08	N-16	N-series	Andrew	Capital assets	transfers			Danny Fernandez	4
					Support for Gain(Loss) on Sale/Retirement of				
2/26/08	N-17	N-series	Andrew	Capital assets	Capital Assets	2/27/2008		Danny Fernandez	4
					Provide a listing of all disbursements issued				
					subsequent to 6/30/06. Provide total disbursement				
					balance from 7/1/05 through current.				
3/22/07		BB-series		Accounts Payable		3/22/07		Karen Hernandez	4
3/22/07	BB-02	BB-series		Accounts Payable	Listing of AP at June 30, 2006	3/22/07		Karen Hernandez	4
					Provide Invoice support for search for unrecorded				
3/22/07	BB-03	BB-series		Accounts Payable	liabilities.	3/22/07			4
					Provide a roll forward of compensated absence				
					balance by category: Vacation, Comp time, and				
					Sick Leave. Start with the compensated absence				
					balance per the FY 2006 financial statements, add				
					gross earnings and subtract gross usage.				
3/22/07	DD-01	DD-series	Andrew	Compensated absences		3/22/07			4
					Provide an analysis of vested sick pay, vacation				
					pay and related FICA liability to support amounts				
					estimated to be due within one year (used w/in				
					one year) and amounts due in more than a year.				
3/22/07	DD-02	DD-series	Andrew	Compensated absences		3/22/07			4
					Provide a schedule/(s) breaking compensated				
					absence between short-term and long-term. Also,				
					schedules determining either total accrual or total				
					disbursements related to comp absences for				
3/22/07	DD-03	DD-series	An	Compensated absences	footnote support.	3/22/07			4

					Undeted showers to measured measured meleted to			
1/2/08	DD-04	DD-series	Andrew	Payroll	Updated changes to personnel manual related to payroll and comp time (if any changes occurred)	12/27/2007	Michelle Lawrence	
1/2/08		DD-series DD-series	Andrew	Payroll	Payroll accrual journal entry support	12/27/2007	Michelle Lawrence	7
1/2/08	DD-03	DD-series	Andrew	1 ay 1011	A reconciliation of the total payroll accrual to the	12/27/2007	Witherie Lawrence	-
1/2/08	DD-06	DD-series	Andrew	Payroll	CAPPS report.	12/27/2007	Michelle Lawrence	,
1/2/08	DD-00	DD-series	Andrew	1 ay 1011	Updates to payroll reconciliation process memo	12/27/2007	Witherie Lawrence	_
1/2/08	DD-07	DD-series	Andrew	Payroll	(attached)	12/27/2007	Michelle Lawrence	,
1/2/00	DD-07	DD-series	Andrew	1 ay 1011	Case listing > \$500,000 sorted by all cases for all	12/2//2007	Within Lawrence	
					departments and segregated between cases			
					covered by actuarial review and those not. Sorted			
					by probable and current, probable and non-current,			
					possible and current, possible and non-current and			
3/22/07	FF-01	EE-series		Claims liability	remote.	3/22/07		
3/22/07	LL 01	LE series		Ciamis naomiy	General litigation liability rollforward (I.e.	3122101		
					beginning balance +/- change in claim status and			
					new claims - claims paid - ending balance).			
3/22/07	FF-02	EE-series		Claims liability	ar a comment of the comment of	3/22/07		
3/22/07		EE-series		Claims liability	General liability reserve analysis	3/22/07		
3/22/07	LL 03	LE series		Ciamis naomiy	Copy of Joint powers authority risk pool	3122101		
3/22/07	EE-04	EE-series		Claims liability	agreement	3/22/07		_
3/22/07		EE-series		Claims liability	Actuarial review	3/22/07		
3/22/07	EE 00	EE series		Ciamis nacing	Confirmation letter to request actuary to validate	3/22/07		
3/22/07	EE-06	EE-series		Claims liability	claims sample.	3/22/07		
0,22,07					Workers' compensation liability rollforward (I.e.	0.22.00		
					beginning balance +/- change in claim status and			
					new claims - claims paid - ending balance).			
3/22/07	EE-07	EE-series		Claims liability		3/22/07		
					Workers' Compensation allocation of charges by			
3/22/07	EE-08	EE-series		Claims liability	fund and budget unit.	3/22/07	12/10/07	
					Workers' Compensation Expenditure Report -			
3/22/07	EE-09	EE-series		Claims liability	comparison of budget vs. actual.	3/22/07	12/10/07	4
3/22/07	EE-10	EE-series		Claims liability	Analytical review of significant fluctuations.	3/22/07		4
					Workers' Compensation Liabilities (Reserve			
3/22/07	EE-11	EE-series		Claims liability	Adjustments)	3/22/07		4
3/22/07	EE-12	EE-series		Claims liability	Actuarial Review	3/22/07		4
3/22/07		EE-series		Claims liability	Access to detailed report of claims data	3/22/07		4
					Schedule listing insurance coverage for the city			
3/22/07	EE-14	EE-series		Claims liability	and supporting documents	3/22/07		4
1/16/08		EE-series	Amor	Claims liability	FAS 5 Letter/Analysis	1/16/2008	Larry Tomanek	4
					Public Liability allocation of charges by fund and		Claudia Castillo del Muro/Estella	
2/19/08	EE-16	EE-series	Amor	Claims liability	budget unit.	2/19/2008	Montoy a	4
					SAS 70 for Unemployment Insurance - Employers			
3/18/08	EE-17	EE-series	Amor	Claims liability	Unity Incorporated	3/18/2008	3/24/2008 Donna Wallace	4

					Detail Schedule by fund and "significant"			
					department for the deferred revenue balances at			
3/22/07	GG-01	GG-series		Deferred Rev	6/30/06	3/22/07		4
2/13/08		GG-series	Miyuki	Deferred Rev	Schedule for Water and Sewer	2/13/2008	Josie Matsuo	4
2/26/08		HH-series	Amor	Contract Deposits	Schedule & Composition Summary	2/26/2008	Josie Matsuo	4
2/26/08		HH-series	Amor	Sundry Trust Liabilities	Schedule & Composition Summary	2/26/2008	2/29/2008 Rolando Charvel	4
					Roll forward schedule of all outstanding long-term			
					debt by debt issue at 6/30/06. The schedule			
					should begin with the 6/30/05 balances as reported			
					in the financial statements, add additions and			
					subtract deletions to arrive at the balance at			
3/22/07	II-01	II-series	Joe	Debt	6/30/06.	3/22/07	12/7/07	4
					Access to maturity schedules of all outstanding			
3/22/07	II-02	II-series	Joe	Debt	debt	3/22/07		4
					Schedule of 5 years minimum principal and			
					interest payments for all long-term debt, including			
					capital leases (total payments only), with 5-year			
3/22/07	II-03	II-series	Joe	Debt	increments thereafter.	3/22/07	12/7/07	4
					Capital Lease Obligations-Disclosure Format:			
					Rollforward from 6/30/05 to 6/30/06 balances.			
					6/30/06 balances should tie/reconcile to General			
3/22/07	II-04	II-series	Joe	Debt	ledger balances for all funds involved.	3/22/07	12/7/07	4
					Arbitrage rebate calculation on outstanding debts.			
3/22/07	II-05	II-series	Joe	Debt		3/22/07	12/3/07	4
					Schedule of outstanding balance of all defeased			
3/22/07	II-06	II-series	Joe	Debt	bonds	3/22/07	12/6/07	4
					Provide a summary and analysis of compliance			
					with debt covenants relating to financial reporting			
2/22/07	TT 07		T	Div	(I.e. reserve, audit requirements, etc.)	2/22/07		
3/22/07	11-07/	II-series	Joe	Debt		3/22/07		4
					Schedule summarizing any debt that the City lent			
					its name to (third party debt) that is still outstanding as of FY 2006 and through the end of			
3/22/07	11.00	II namina	Inc	Dalet	the audit.	2/22/07	11/20/07	
3/22/07	11-08	II-series	Joe	Debt	Roll forward schedule of all short-term debt	3/22/07	11/30/07	4
					activity for the year ended 6/30/06. The schedule			
					should begin with the 6/30/05 balances as reported			
					in the financial statements, add additions and			
					subtract deletions to arrive at the balance at			
3/22/07	11_00	II-series	Joe	Debt	6/30/06.	3/22/07	11/5/07 Teri Smith	4
3/22/07		II-series	Joe	Debt	Schedule of Arbitrage rebate at June 30, 2006	3/22/07	12/3/07 Teri Smith	4
3/22/07	11-10	11-301103	300	Dest	Footnote disclosure information of all debt,	3122/07	12/3/07 Tell Silliti	-
					including interest rates, final maturity, original			

					Schedule of interest payable calculation at June				
3/22/07	II-12	II-series	Joe	Debt	30, 2006 - Need Post Close	3/22/07	12/7/07		4
					Footnote disclosure information of all debt,				
					including interest rates, final maturity, original				
3/22/07	II-13	II-series	Joe	Debt	amount and outstanding balance.	3/22/07	12/7/07		4
					Access to loan agreements and/or asset statements				
					for state water resources loans payables				
3/22/07	II-14	II-series	Joe	Debt		3/22/07	12/7/07		4
					Detail schedule of leases for City as the lessee and				
					City as lessor as of June 30, 2005 and 2006.				
3/22/07	II-15	II-series	Joe	Debt		3/22/07	12/7/07	Danny Fernandez	4
					Schedule of leases for City as lessee and City as				
					lessor as of June 30, 2006 which includes lease				
					term, property location, monthly rents, and 5 year				
3/22/07	II-16	II-series	Joe	Debt	minimum lease payment schedule.	3/22/07	12/7/07		4
					Support for footnote - Schedule of Operating				
3/22/07	II-17	II-series	Joe	Debt	leases.	3/22/07	12/7/07		4
					Provide a activity rollforward on the City's tax				
					anticipation notes and other short term				
3/22/07	II-18	II-series	Joe	Debt	borrowings.	3/22/07	11/5/07	Teri Smith	4
2/22/07	** 4.0				Analysis of Reserve of Uncollected property taxes	2 (2 2 (2 2			
3/22/07	II-19	II-series	Joe	Debt	(Allowances)	3/22/07	11/28/07		4
					Schedule of Deferred charges (cost of issuance)				
2/19/08		II-series	Joe	Debt		2/19/2008		Teri Smith	4
2/26/08	11-21	II-series	Joe	Debt	Principal Retirement Sample	2/26/2008		Teri Smith	4
					3 Master Lease Agreements needed to verify that				
	** **			D. 1.	the lease is capitalized in accordance with FAS 13.	2/2/2000		m : a : a	
3/5/08	11-22	II-series	Joe	Debt		3/5/2008		Teri Smith	4
					Obtain schedule of total expenditures for this				
2/10/00	TI 01		D	Od. T. Ling	liability and inquire on any significant differences.	2 (10 (2000)		n	
3/18/08	JJ-01	JJ-series	Danette	Other Liabilities	P 11 Cd NPO 1 1 d 1 20	3/18/2008		Fay e Howard-Hall, Josie Matsuo	4
2/22/07	WW 01	VV ami		NIDO	Provide a copy of the NPO calculation at June 30, 2006.	2/22/07		Coninhton	
3/22/07	KK-01	KK-series		NPO		3/22/07		Creighton	4
2/22/07	VV 02	KK-series		NPO	Provide a schedule calculating the ARC calculation for the current year	3/22/07		Craighton	4
3/22/07	KK-02	AX-series		INTU	Provide copies of the actuarial reports supporting	3/22/07		Creighton	4
3/22/07	KK-03	KK-series		NPO	the ARC	3/22/07		Creighton	4
3/22/07	KK-03	AX-series		INFO		3/22/07		Creighton	4
					Provide access to workpapers supporting the accuracy of the payroll assumptions used in				
					determining the ARC requirements as used in the				
3/22/07	KK-04	KK-series		NPO	actuarial reports	3/22/07		Creighton	4
3/22/07	KK-04	AX-Series		IVI	Provide support for significant items in the NPO	3/22/07		Cleighton	4
3/22/07	KK-05	KK-series		NPO	and ARC calculation schedules	3/22/07		Creighton	4
3122101	IXIX-03	AX-SCIICS		1410	Total employee contributions for each fiscal year.	3/22/07		Cleighton	4
3/22/07	KK-06	KK-series		NPO	Total employee contributions for each fiscal year.	3/22/07		Creighton	4
3122101	IXIX-00	AIX-SCITES		1470		3/22/07		Creighton	4

3/22/07	KK-07	KK-series		NPO	Average number of contributing employees.	3/22/07	Creighton	4
					Total employer contributions for each fiscal year.			
3/22/07	KK-08	KK-series		NPO		3/22/07	Creighton	4
					Total employee offset contributions made by the			
3/22/07	KK-09	KK-series		NPO	City.	3/22/07	Creighton	4
3/22/07	KK-10	KK-series		NPO	Total Pensionable Salaries	3/22/07	Creighton	4
3/22/07	KK-11	KK-series		NPO	Total benefit payments	3/22/07	Creighton	4
3/22/07	KK-12	KK-series		NPO	Number of Retirees	3/22/07	Creighton	4
					Need G/L support for contributions (advances) to			
3/12/08	KK-13	KK-series	Anthony	NPO	SDCERS	3/12/2008	3/12/2008 Creighton	4
					Landfill closure and postlandfill estimated			
					capacity used at June 30, 2006 and expected			
3/22/07	LL-01	LL-series		Landfill closure	closure date.	3/22/07		4
					Provide supporting documentation, including			
					written explanations, for any prior period			
3/22/07	ZZ-01	ZZ-series		Fund balance/net assets	adjustments.	3/22/07		4
					Provide supporting schedules and necessary			
					documentation supporting the methodology and			
					classification of Net Assets (Invested in capital			
					assets, net of related debt; Restricted; and			
3/22/07	ZZ-02	ZZ-series		Fund balance/net assets	Unrestricted).	3/22/07		4
					Provide copies of supporting schedules			
					documenting the elimination of internal service			
3/22/07	ZZ-03	ZZ-series		Fund balance/net assets	activity for 6/30/06.	3/22/07		4
					Requested data files (vendor master, employee			
					master, disbursement journal and payroll journal)			
3/27/07	DATA-01	Data	Paul	Data Analy sis	for the FYE June 30, 2006.	3/27/07	4/6/07 Ed Wochaski	4
7/10/07	DATA-02	Data	Kaushik	Data Analysis	Overtime Support	7/10/07	Michelle Lawrence	4
					Requested various schedules for 5 single audit			
3/28/07	SA-01	Single audit	Tim	Various single audit areas	programs.	3/28/07	Fay e Howard-Hall	4
					Various supporting documents for additional SA			
	SA-02	Single audit		Additional Single Audit Area	testing samples	1/2/2008	Fay e Howard-Hall	4
1/15/08	SA-03	Single audit	Clariza	Receivables	Check status on reffered invoices.	1/11/2008	Dianna Muzuiz	4
1/15/08	SA-04	Single audit	Clariza	Procurement	Supporting files for sample expenditures.	1/15/2008	Terrell Breaux	4
					Completed 1399 forms for IT procurement			
2/11/08		Single audit		Allowable testing	through SDDPC.	2/11/2008	2/22/2008 Jessica Olson/ SDDPC	4
2/12/08		Single audit		Single Audit	Cost Allocation Plan	2/12/2008	Tracy McCraner	4
7/11/07			Kat	Exhibit E	Support for SDDPC Billing	6/18/07	Ivan Cervantes	4
7/11/07	XE-02	Exhibit E	Kat	Exhibit E	Exhibit E Schedule and support	6/8/07	2/13/08 Lee Ann Santos	1

City of San Diego Master Pending List - FY2007 Pending City
questions have been asked
questions have been asked
Pending MGO - Received
Satisfactory response
Total Items

List	Item	WP	Task	Audit		Request	Due	Received	CAFR Team member	Status
Date	#	Series	Owner	Areas	Description	Date	Date	Date		Code
3/26/08	GEN 01	General	Anthony/Amor	General	City wide organizational chart	3/26/08		online		3
					Provide access to all minutes of the City Council					
3/26/08	GEN 02	General	Anthony/Amor	General	from 7/1/2005 through current.	3/26/08		online		3
3/26/08	GEN 03	General	Anthony/Amor	General	Provide copy of current chart of accounts	3/26/08		online		3
					Provide listing of last 5 years internal audits					
3/26/08	GEN 04	General	Anthony/Amor	General	performed and access to these reports	3/26/08			CP / Ky le Elser	3
3/26/08	GEN 05	General	Anthony/Amor	General	Access to MOU's from bargaining units	3/26/08		4/11/08	K-fed / Michelle	3
3/26/08	GEN 06	General	Anthony/Amor	General	Copy of FY 2007 and FY 2008 budget	3/26/08		online		3
					Provide a listing of restricted funds (as defined in					
3/26/08	GEN 07	General	Anthony/Amor	General	GASB 34)	3/26/08	5/2/2008		K-fed	3
					Provide a schedule indicating the City's major fund					
3/26/08	GEN 08	General	Anthony/Amor	General	determination/calculation	3/26/08	5/2/2008		CP	1
					Provide a description of the internal service fund					
3/26/08	GEN 09	General	Anthony/Amor	General	allocation methodology	3/26/08	4/18/2008		K-fed	3
					Provide support for any special items identified					
3/26/08	GEN 10	General	Anthony/Amor	CAFR	during FY 2007.	3/26/08	As needed		K-fed	1
					Provide support for any subsequent events for					
3/26/08	GEN 11	General	Anthony/Amor	CAFR	disclosure in the f/s, if applicable	3/26/08	As needed		CP / Teri Smith	1
					List of reports issued by Internal Audit during					
					fiscal year 2007 and audits currently in progress.					
3/26/08	GEN 12	General	Anthony/Amor	General		3/26/08		4/15/08	CP / Kyle Elser	3
					Reports issued by any other management					
	GEN 13	General	Anthony/Amor	General	consultants.; Cost Allocation Plan	3/26/08			K-fed / Christopher Purcell	1
	GEN 14	General	Anthony/Amor	CAFR	GASB 25/27 Pension disclosure Information.	3/26/08	5/30/2008		СР	1
	GEN 15	General	Anthony/Amor	CAFR	Transmittal Letter	3/26/08	5/30/2008		СР	1
	GEN 16	General	Anthony/Amor	CAFR	Management's Discussion & Analysis	3/26/08			K-fed	1
	GEN 17	General	Anthony/Amor	CAFR	Government-wide financial statements	3/26/08			K-fed	1
	GEN 18	General	Anthony/Amor	CAFR	Fund financial statements	3/26/08	4/18/2008		K-fed	2
3/26/08	GEN 19	General	Anthony/Amor	CAFR	Notes to the financial statements	3/26/08	5/30/2008		Tracy/K-fed/CP/Lenny	1
					Required Supplementary Information (other than					
3/26/08	GEN 20	General	Anthony/Amor	CAFR	MD&A)	3/26/08	5/16/2008		CP / K-fed	2
		L .			Combining and Individual Fund Statements and					
	GEN 21	General	Anthony/Amor	CAFR	Schedules	3/26/08	4/18/2008		K-fed	2
3/26/08	GEN 22	General	Anthony/Amor	CAFR	Statistical section	3/26/08	5/30/2008		Lenny	1
		L .			All post-close and adjusting entries made					
	GEN 23	General	Danette/Kim	CAFR	subsequent to close of G/L. AJE Log.	3/26/08	As needed		K-fed	2
3/26/08	GEN 24	General	Anthony/Amor	General	Center City Development Corporation	3/26/08		3/26/08		4
2/25/06					City of San Diego/Metropolitan Transit	2 (2 5 (2 0		# 10 10 0		
3/26/08	GEN 25	General	Anthony/Amor	General	Development Board Authority	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
2/26/5	an a c				Convention Center Expansion Financing	0.00				
	GEN 26	General	Anthony/Amor	General	Authority	3/26/08	4/18/2008		K-fed / Teri Smith	3
	GEN 27	General	Anthony/Amor	General	Public Facilities Financing Authority	3/26/08	4/18/2008		K-fed / Teri Smith	3
3/26/08	GEN 28	General	Anthony/Amor	General	San Diego Data Processing Corporation	3/26/08		3/26/08		4

								1		
					San Diego Facilities and Equipment Leasing					
3/26/08	GEN 29	General	Anthony/Amor	General	Corporation	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
					San Diego Industrial Development Authority					
3/26/08	GEN 30	General	Anthony/Amor	General		3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
					San Diego Open Space Park Facilities District					
3/26/08	GEN 31	General	Anthony/Amor	General	#1	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
					Southeastern Economic Development					
3/26/08	GEN 32	General	Anthony/Amor	General	Corporation	3/26/08		3/26/08		4
	GEN 33	General	Anthony/Amor	General	RDA (including Single Audit Report)	3/26/08	6/30/2008		Tracy / Rolando Charvel	- 1
	GEN 34	General	Anthony/Amor	General	Abandoned Vehicle Abatement Authority	3/26/08	5/30/2008		Tracy / Scott Clark	1
	GEN 35	General	Anthony/Amor	General	San Diego Convention Center Corporation	3/26/08		3/26/08		4
	GEN 36	General	Anthony/Amor	General	San Diego Housing Commission	3/26/08		3/20/00	K-fed	4
3/20/00	GENTO	General	7 thinlony /7 thior	General	San Diego Medical Services Enterprise, LLC	3/20/00			it icu	
3/26/08	GEN 37	General	Anthony/Amor	General	San Diego Wedicai Services Emerprise, EEC	3/26/08		3/26/08		1
3/20/08	GEN 37	General	Anthony/Amor	General	Can Diago City Faralassa Datings and Contag	3/20/08		3/20/08		4
2/26/00	GEN 38	General	Anthony / A	Conoral	San Diego City Employee Retirement System	3/26/08		3/26/08		
			Anthony/Amor	General	Company de la company de Carrella de la Carrella de	3/26/08 4/3/08		3/26/08	I V h	4
	GEN 39	General	Danette/Kim	General	Supporting documentation for JV testing				Joe Vachon	4
3/26/08	GEN 40	General	Danette/Kim	General	The current Auto JV description and procedures	3/26/08			Lenny / Joe Vachon	4
					General Ledger account to fund financial account					
6/2/08	GEN 41	General	Andrew	General	reconciliation	6/2/08			Karen Hernandez	1
					Purchasing/AP/Disbursement, A/R Revenue					
					Stream, Property Taxes Receivable, Accounts					
3/26/08	MEMO-01	Memos	Kim	Internal Control Memos	Receivable Systems	3/26/08	4/30/2008		K-fed / Clay Schoen / Joe Vachon	1
3/26/08	MEMO-02	Memos	Kim	Internal Control Memos	Purchasing Memo/Notes Receivable	3/26/08	4/30/2008		Tracy / Rolando Charvel	1
2/26/09	MEMO 02	M	Kim	Internal Control Memos	SAS 65 memo - Internal audit	3/26/08		4/15/00	CP / Kyle Elser	
3/20/08	MEMO-03	Memos	KIIII	internal Control Memos	SAS 65 memo - internai audit	3/20/08		4/15/08	CF / Kyle Elsei	4
3/20/08	MEMO-03	Memos	Killi	Internal Control Memos	All Major Bank reconciliations as of June 30,	3/20/08		4/13/08	CF / Kyle Elsei	4
3/26/08		A-series	Andrew	Cash & Investments	The state of the s	3/26/08	4/30/2008	4/13/08	Lenny	3
					All Major Bank reconciliations as of June 30, 2007.		4/30/2008	4/13/08		3
3/26/08	A-01	A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30,	3/26/08			Lenny	3
	A-01				All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007.		4/30/2008	4/21/08	Lenny	3
3/26/08	A-01 A-02	A-series A-series	Andrew Andrew	Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash	3/26/08 3/26/08	4/30/2008		Lenny	3
3/26/08	A-01 A-02	A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts	3/26/08			Lenny	3 3
3/26/08	A-01 A-02	A-series A-series	Andrew Andrew	Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation	3/26/08 3/26/08	4/30/2008		Lenny	3 3
3/26/08 3/26/08 3/26/08	A-01 A-02 A-04	A-series A-series	Andrew Andrew Andrew	Cash & Investments Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts	3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008		Lenny Lenny Lenny	3 3
3/26/08	A-01 A-02 A-04	A-series A-series	Andrew Andrew	Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts.	3/26/08 3/26/08	4/30/2008		Lenny	3 3 3
3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05	A-series A-series A-series	Andrew Andrew Andrew	Cash & Investments Cash & Investments Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation	3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008	4/21/08	Lenny Lenny Lenny Lenny	3 3 3
3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05	A-series A-series	Andrew Andrew Andrew	Cash & Investments Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet.	3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008	4/21/08	Lenny Lenny Lenny	3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06	A-series A-series A-series A-series	Andrew Andrew Andrew Andrew Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income	3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008	4/21/08	Lenny Lenny Lenny Lenny Lenny Lenny	3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07	A-series A-series A-series A-series A-series A-series	Andrew Andrew Andrew Andrew Andrew Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports.	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008	4/21/08	Lenny Lenny Lenny Lenny Lenny Lenny Lenny	3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07	A-series A-series A-series A-series	Andrew Andrew Andrew Andrew Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analysis for cash/investments.	3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008	4/21/08	Lenny Lenny Lenny Lenny Lenny Lenny	3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08	A-series A-series A-series A-series A-series A-series A-series	Andrew Andrew Andrew Andrew Andrew Andrew Andrew Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008	4/21/08 4/7/08 4/7/08	Lenny Lenny Lenny Lenny Lenny Lenny Lenny Lenny	3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08	A-series A-series A-series A-series A-series A-series	Andrew Andrew Andrew Andrew Andrew Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund)	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008	4/21/08 4/7/08 4/7/08	Lenny Lenny Lenny Lenny Lenny Lenny Lenny	3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08	A-series A-series A-series A-series A-series A-series A-series	Andrew Andrew Andrew Andrew Andrew Andrew Andrew Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008	4/21/08 4/7/08 4/7/08	Lenny Lenny Lenny Lenny Lenny Lenny Lenny Lenny	3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09	A-series A-series A-series A-series A-series A-series A-series	Andrew Andrew Andrew Andrew Andrew Andrew Andrew Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool.	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008	4/21/08 4/7/08 4/7/08	Lenny Lenny Lenny Lenny Lenny Lenny Lenny Lenny	3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09	A-series A-series A-series A-series A-series A-series A-series A-series A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008	4/21/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09 A-10	A-series A-series A-series A-series A-series A-series A-series A-series A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool.	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008	4/21/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09 A-10	A-series A-series A-series A-series A-series A-series A-series A-series A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool. Provide a copy of the June 30, 2007 Quarterly	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008 4/4/2008	4/21/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09 A-10 A-11	A-series A-series A-series A-series A-series A-series A-series A-series A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool. Provide a copy of the June 30, 2007 Quarterly Treasurer Report	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008 4/4/2008	4/21/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09 A-10 A-11	A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analysis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool. Provide a copy of the June 30, 2007 Quarterly Treasurer Report Listing of cash with fiscal agents at June 30, 2007.	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008 5/30/2008 4/4/2008	4/21/08 4/7/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09 A-10 A-11 A-12	A-series	Andrew	Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool. Provide a copy of the June 30, 2007 Quarterly Treasurer Report	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008 4/4/2008 4/18/2008 5/9/2008	4/21/08 4/7/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09 A-10 A-11 A-12	A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool. Provide a copy of the June 30, 2007 Quarterly Treasurer Report Listing of cash with fiscal agents at June 30, 2007. Copy of the City's investment policy for the FYE June 30, 2007	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008 5/30/2008 4/4/2008	4/21/08 4/7/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3 3 3
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	A-01 A-02 A-04 A-05 A-06 A-07 A-08 A-09 A-10 A-11 A-12 A-13	A-series	Andrew	Cash & Investments Cash & Investments	All Major Bank reconciliations as of June 30, 2007. All Bank statements for June 30, 2007 and July 31, 2007. Provide a list of authorized signatories on all cash accounts Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts. Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet. Earned Income Summary and Earned Income Detail Reports. GASB 40 analy sis for cash/investments. Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund) Provide a list of voluntary and involuntary participants in the City's investment pool. Provide a copy of the June 30, 2007 Quarterly Treasurer Report Listing of cash with fiscal agents at June 30, 2007. Copy of the City's investment policy for the FYE	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/30/2008 4/30/2008 4/30/2008 4/30/2008 4/30/2008 5/30/2008 4/4/2008 4/18/2008 5/9/2008	4/21/08 4/7/08 4/7/08 4/7/08	Lenny	3 3 3 3 3 3 3 3 3 3

3/26/08 A-1:	5 A	-series	Andrew	Cash & Investments	Cash categorization schedule	3/26/08	5/30/2008	Lenny
3/26/08 A-10	6 A	-series	Andrew	Cash & Investments	Bany of New York SAS 70 Report	3/26/08	5/30/2008	Lenny
					Update requestPolicy and procedures over Bank			
3/26/08 A-1	7 A	-series	Andrew	Cash & Investments	closing	3/26/08	5/2/2008	Lenny / Nicole LeClair-Miller
				Cush & III (Cush Cush Cush Cush Cush Cush Cush Cush	Extracted bank statement for pension payroll		5/2/2000	Denny / Medic Edenn Mintel
3/26/08 A-18	8 A	-series	Andrew	Cash & Investments	expenditure	3/26/08	5/2/2008	Lenny / Nicole LeClair-Miller
3/26/08 A-19			Andrew	Investments	Bloomberg information for FMV testing	3/26/08	4/30/2008	Lenny
3/20/00/11 1	, , ,	. Series	rindrew	investments	Separated records of interest received and realized	3/20/00	1/30/2000	Lenny
3/26/08 A-20	0 4	-series	Andrew	Investments	gain/loss over pooled investments.	3/26/08	4/30/2008	4/7/2008 Lenny / Treasurer
3/20/00 A-20	O A	301103	Andrew	investments	Bank statements and support for escrow accounts.	3/20/00	7/30/2000	4/1/2008 Lenny / Treasurer
3/26/08 A-2	1 .	-series	Andrew	Investments	Bank statements and support for escrow accounts.	3/26/08	5/30/2008	5/30/2008 Lenny
3/26/08 A-22			Andrew		Schedule of ARMIS to CAFR	3/26/08	6/13/2008	
3/26/08 A-2.	2 A	-series	Andrew	Cash & Investments		3/20/08	6/13/2008	Lenny
					Electronic schedule of the City's accounts			
					receivable. Also, schedule of the City's Grants receivable. We will also require an analysis of			
					allowance, if any, that has been provided against			
					these receivable to ensure that these receivables are			
					being properly valued			
					being property valued			
3/26/08 B-0	1 B	-series	Danette/Amor	Receivables		3/26/08	4/18/2008	CP / Fay e Howard-Hall
					Provide an analysis of the collectibility of			
3/26/08 B-02	2 B	-series	Danette/Amor	Receivables	outstanding accounts receivable balances	3/26/08	4/3/2008	K-fed
					Provide a schedule of utility receivables for water			
3/26/08 B-04	4 B	-series	Danette/Amor	Receivables	and sewer	3/26/08	5/30/2008	CP / Josie Matsuo
3/26/08 B-05	5 B	-series	Danette/Amor	Receivables	Franchase Tax receivable details	3/26/08	4/4/2008	K-fed
3/26/08 B-06	6 B	-series	Danette/Amor	Receivables	Calculation for accrual of TOT at June 30, 2007	3/26/08	4/4/2008	K-fed
					Analysis of Reserve of Uncollected property taxes			
3/26/08 B-03	7 B	-series	Danette/Amor	Receivables	(Allowances)	3/26/08		5/23/08 Tracy / Teri Smith
					Update requestPolicy and procedures over			
3/26/08 B-09	9 B	-series	Danette/Amor	Tax Receivables	property tax receivables	3/26/08	same	K-fed / Gina Chacon
3/26/08 B-10	0 B	-series	Danette/Amor	Receivables	Receivables schedule for Water and Sewer	3/26/08	5/30/2008	K-fed / Josie Matsuo
					Copy of Deposit Slips to verify Tax revenue			
3/26/08 B-13	1 B	-series	Danette/Amor	Receivables	money inflow.	3/26/08	4/18/2008	CP / Vicki Tran
3/26/08 B-12			Danette/Amor	Receivables	Special Assessment schedule and supports	3/26/08	4/30/2008	CP / Teri Smith
					AR System memo update			Tracy/Clay/ Amie/ Michael
3/26/08 B-13	3 B	-series	Danette/Amor	Receivables		3/26/08		Vogl/Carol Young
20,00 3 1					AR for Water/Sewer over counter cash receipt	2/23/00		
3/26/08 B-14	4 R	-series	Danette/Amor	Receivables	policy & Procedure memo update	3/26/08	5/30/2008	CP / Treasurer office
J. 20.00 D*1				31140100	GF and other governmental receivables schedule	-5/20/00	D/D 0/2000	CI TICAGA CI OHIO
3/26/08 B-1:	5 R	-series	Danette/Amor	Receivables	and supporting docs.	3/26/08	4/18/2008	CP / K-fed
3/26/08 B-13			Danette/Amor	Receivables	Billing and Collection policy update	3/26/08	710/2000	K-fed / Josie Matsuo
5,20,00 B-1	, D	301103	Dunette/Amor	receivables	Account Receivables Revenue Stream Explantion	3/20/08		X-led / Josic Maisuo
3/26/08 B-18	8 D	-series	Danette/Amor	Receivables	Update Update	3/26/08		Tracy / Clay Schoen
3/26/08 B-18 3/26/08 C-03			Danette/Amor	Grant receivables	*	3/26/08	4/18/2008	5/23/2008 CP / Faye Howard-Hall
3/26/08 C-02					Schedule of grant receivables			
3/26/08 C-02	2	-series	Danette/Amor	Grant receivables	Schedule of special revenue	3/26/08	4/18/2008	5/23/2008 CP / Faye Howard-Hall
2/26/02/02/02	,		D # //	0 1 11	Supporting documentation for grant receivable	2/26/22	4/10/200	CD /D II III
3/26/08 C-03	3 C	-series	Danette/Amor	Grant receivables	testing.	3/26/08	4/18/2008	CP / Fay e Howard-Hall
2/26/00					Validity of grant receivables over capital project	2 /2 / / /		
3/26/08 C-04			Danette/Amor	Grant receivables	funds	3/26/08	4/18/2008	CP / Fay e Howard-Hall
3/26/08 C-05	5 C	-series	Danette/Amor	Grant receivables	Support for the receipt of grant receivable.	3/26/08	4/18/2008	CP / Fay e Howard-Hall

					D 11 1 1 1 C1 C 1					
					Provide a summary schedule of interfund					
					transactions by type (due to/from other funds,					
					advances to/from other funds, transfers in/out).					
3/26/08	D-01	D-series	Andrew	Interfund		3/26/08	4/30/2008		СР	1
					Provide a summary schedule of transfers in/out					
					balances eliminated by fund for government-wide					
3/26/08	D-02	D-series	Andrew	Interfund	reporting purposes.	3/26/08	4/30/2008		CP	1
					For the due to/from other funds, provide written					
					explanations for variances by fund between					
					balances at 6/30/06 compared 6/30/05 for					
3/26/08	D-03	D-series	Andrew	Interfund	significant changes.	3/26/08	4/30/2008		СР	1
					For the advances to/from other funds, provide					
					written explanations for variances by fund between					
					balances at 6/30/06 compared 6/30/05 for					
3/26/08	D-04	D-series	Andrew	Interfund	significant change.	3/26/08	4/30/2008		СР	1
3/20/00	D 01	D Series	7 tricir e w	Interface	For the transfers in/out, provide written	3/20/00	1/30/2000		CI	1
					explanations for variances by fund between					
					balances at 6/30/06 compared 6/30/05 for					
2/26/00	D 05	<u>.</u>	1	Y C . 1	significant changes.	2 /2 6 /00	4/20/2000		CD.	
3/26/08	D-05	D-series	Andrew	Interfund	<u> </u>	3/26/08	4/30/2008		СР	1
					Support for WCA to determine if properly					
3/26/08		D-series	Andrew	Interfund	classified.	3/26/08			СР	1
3/26/08		E-series	Miy uki	Inventory	Support for City Store inventory	3/26/08	5/30/2008		CP / Josie Matsuo	1
3/26/08		E-series	Miy uki	Inventory	Water inventory rollforward/price list	3/26/08	5/30/2008		CP / Josie Matsuo	1
3/26/08	E-03	E-series	Miy uki	Inventory	Chemical inventory rollforward/price list	3/26/08	5/30/2008		CP / Josie Matsuo	1
					Support for Water Utility and Inventory of Water					
					**					
3/26/08		E-series	Miy uki	Inventory	in Storage.	3/26/08	5/30/2008		CP / Josie Matsuo	1
3/26/08 3/26/08		E-series F-series	Miy uki Danette/Kim	Inventory Prepaids	**	3/26/08 3/26/08	5/30/2008 4/11/2008	4/10/2008		1
					in Storage. Prepaid ScheduleDetails as well					1 4
3/26/08	F-01				in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly					1 4
	F-01				in Storage. Prepaid ScheduleDetails as well					4
3/26/08	F-01	F-series	Danette/Kim	Prepaids	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable	3/26/08	4/11/2008		K-fed	4
3/26/08	F-01	F-series	Danette/Kim	Prepaids	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY	3/26/08	4/11/2008		K-fed	4
3/26/08	F-01	F-series	Danette/Kim	Prepaids	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the	3/26/08	4/11/2008		K-fed	4
3/26/08	F-01	F-series	Danette/Kim	Prepaids	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY	3/26/08	4/11/2008	4/10/2008	K-fed	4
3/26/08	F-01	F-series F-series	Danette/Kim Danette/Kim	Prepaids Prepaids	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the	3/26/08	4/11/2008	4/10/2008	K-fed K-fed	4
3/26/08	F-01	F-series F-series	Danette/Kim Danette/Kim	Prepaids Prepaids	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund	3/26/08	4/11/2008	4/10/2008	K-fed K-fed	4
3/26/08	F-02 G-01	F-series F-series	Danette/Kim Danette/Kim	Prepaids Prepaids	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and	3/26/08	4/11/2008	4/10/2008	K-fed K-fed	4 4 3 3
3/26/08 3/26/08 3/26/08	F-02 G-01	F-series G-series	Danette/Kim Danette/Kim Joe	Prepaids Prepaids Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed.	3/26/08 3/26/08 3/26/08	4/11/2008	4/10/2008	K-fed K-fed Tracy / Rolando Charvel	4 4 3 3
3/26/08 3/26/08 3/26/08	F-02 G-01	F-series G-series	Danette/Kim Danette/Kim Joe	Prepaids Prepaids Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of	3/26/08 3/26/08 3/26/08	4/11/2008	4/10/2008	K-fed K-fed Tracy / Rolando Charvel	4 4 3 3 2 2
3/26/08 3/26/08 3/26/08	F-02 G-01	F-series G-series	Danette/Kim Danette/Kim Joe	Prepaids Prepaids Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including	3/26/08 3/26/08 3/26/08	4/11/2008	4/10/2008	K-fed K-fed Tracy / Rolando Charvel	4 4 3 3
3/26/08 3/26/08 3/26/08	F-02 G-01	F-series G-series	Danette/Kim Danette/Kim Joe	Prepaids Prepaids Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of	3/26/08 3/26/08 3/26/08	4/11/2008	4/10/2008	K-fed K-fed Tracy / Rolando Charvel	4 4 3 3
3/26/08 3/26/08 3/26/08	F-02 G-01 G-02	F-series G-series G-series	Danette/Kim Danette/Kim Joe	Prepaids Prepaids Notes Receivable Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the	3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel	4 4 3 3
3/26/08 3/26/08 3/26/08	F-02 G-01 G-02	F-series G-series	Danette/Kim Danette/Kim Joe	Prepaids Prepaids Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances.	3/26/08 3/26/08 3/26/08	4/11/2008	3/28/08	K-fed K-fed Tracy / Rolando Charvel	3
3/26/08 3/26/08 3/26/08	F-02 G-01 G-02	F-series G-series G-series	Danette/Kim Danette/Kim Joe	Prepaids Prepaids Notes Receivable Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances. Rollforward of land held for resale from 6/30/05 to	3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel	3 2 2
3/26/08 3/26/08 3/26/08 3/26/08	F-02 G-01 G-02 G-03	F-series G-series G-series G-series	Danette/Kim Danette/Kim Joe Joe	Prepaids Prepaids Notes Receivable Notes Receivable Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances. Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions,	3/26/08 3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel	3 2
3/26/08 3/26/08 3/26/08 3/26/08	F-02 G-01 G-02 G-03	F-series G-series G-series I-series	Danette/Kim Danette/Kim Joe Joe Joe	Prepaids Prepaids Notes Receivable Notes Receivable Notes Receivable Land held for resale	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances. Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions, and adjustments	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel	3 2 2
3/26/08 3/26/08 3/26/08 3/26/08	F-02 G-01 G-02 G-03	F-series G-series G-series G-series	Danette/Kim Danette/Kim Joe Joe	Prepaids Prepaids Notes Receivable Notes Receivable Notes Receivable	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances. Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions, and adjustments Property Appraisals & Confirmations	3/26/08 3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel	1 4 4 3 3 2
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	F-02 G-01 G-02 G-03 I-01 I-02	F-series G-series G-series I-series I-series	Joe Joe Joe Joe Joe	Prepaids Notes Receivable Notes Receivable Notes Receivable Land held for resale Land held for resale	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances. Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions, and adjustments Property Appraisals & Confirmations Have available the support (batch) for all new land	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel	1 4 4 4 3 3 2 2 1 1 2 2 1 1
3/26/08 3/26/08 3/26/08 3/26/08	F-02 G-01 G-02 G-03 I-01 I-02	F-series G-series G-series I-series	Danette/Kim Danette/Kim Joe Joe Joe	Prepaids Prepaids Notes Receivable Notes Receivable Notes Receivable Land held for resale	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances. Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions, and adjustments Property Appraisals & Confirmations Have available the support (batch) for all new land held for resale in FY 07	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel	1 4 4 3 3 2 2 1 1 2 2 2
3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	F-02 G-01 G-02 G-03 I-01 I-02 I-03	F-series G-series G-series I-series I-series	Joe Joe Joe Joe Joe	Prepaids Notes Receivable Notes Receivable Notes Receivable Land held for resale Land held for resale	in Storage. Prepaid ScheduleDetails as well Supporting invoices paid to determine if properly classified as prepaids versus expenses. Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed. Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances. Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions, and adjustments Property Appraisals & Confirmations Have available the support (batch) for all new land	3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08 3/26/08	4/11/2008 4/11/2008 4/11/2008 4/11/2008	3/28/08	K-fed K-fed K-fed Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel Tracy / Rolando Charvel	1 4 4 3 3 2 2 1 1 2 2 2 1 1 2 2 2

					C-b-d-lf-llit-ltbftid t				
3/26/08	N-02	N-series	Amor	Capital assets	Schedule of all capital assets by function and type.	3/26/08	4/30/2008	Tracy / Danny Fernandez	2
3/26/08	N 02	N-series	Amor	Capital assets	Schedule of capital asset listing by asset class at June 30, 2007.	3/26/08	4/30/2008	Tracy / Danny Fernandez	
3/20/08	14-05	IV-SCITES	Allioi	Capital assets	Have available detail records showing the	3/20/08	4/30/2008	Tracy / Dainty Pernandez	
					acquisition date, original cost, description,				
					accumulated depreciation, and useful life for each				
3/26/08	N-04	N-series	Amor	Capital assets	asset from June 30, 2007.	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
3/20/00	11-0-7	14-301103	Allioi	Capital assets	Rollforward of capital assets from 6/30/06 to	3/20/00	4/30/2000	Tracy / Dainty Ternandez	
					6/30/07 showing current year additions, disposals				
					and deprecation. (This can be by asset class)				
3/26/08	N-05	N-series	Amor	Capital assets		3/26/08	4/30/2008	Tracy / Danny Fernandez	2
				1	Provide a schedule of depreciation expense by				
					governmental function for disclosure in the				
3/26/08	N-06	N-series	Amor	Capital assets	financial statements.	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
					Detail schedule for current year asset additions,				
3/26/08	N-07	N-series	Amor	Capital assets	disposals, transfers and depreciation.	3/26/08	4/30/2008	Tracy / Danny Fernandez	2
					Provide a reconciliation/analysis between capital				
					asset additions and capital outlay expenditures				
					recorded in the governmental funds.				
3/26/08		N-series	Amor	Capital assets		3/26/08		Tracy / Danny Fernandez	1
3/26/08		N-series	Amor	Capital assets	Retention Liability Support	3/26/08	4/30/2008	Tracy / Danny Fernandez	3
3/26/08	N-10	N-series	Amor	Capital assets	Any updates to the GIS reconciliation memo	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
					GIS Reconciliation for Water and Sewer (between				
3/26/08	N-11	N-series	Amor	Capital assets	Splash and FAMIS)	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
					Engineer Estimate Cost Support (used in GIS				
3/26/08	N-12	N-series	Amor	Capital assets	Reconciliation)	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
					General Ledger Entries related to GIS				
3/26/08	N-13	N-series	Amor	Capital assets	Reconciliation	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
2 (2 5 (2 0				a	Support for developer asset depreciation	2/26/00			
3/26/08	N-14	N-series	Amor	Capital assets	calculations	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
2/26/09	NI 15	NT :	A	Conital annata	Capitalized Interest Calculation Support for Water	3/26/08	4/20/2009	Toraco / Danner Farmandan	
3/26/08	IV-13	N-series	Amor	Capital assets	and Sewer. Support for samples related to WIP additions and	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
3/26/08	N-16	N-series	Amor	Capital assets	transfers	3/26/08	4/30/2008	Tracy / Danny Fernandez	2
3/20/08	14-10	IN-SCITES	TAIHUI	Capital assets	Support for Gain(Loss) on Sale/Retirement of	3/20/08	7/30/2008	Tracy / Dainty Ternandez	3
3/26/08	N-17	N-series	Amor	Capital assets	Capital Assets	3/26/08	4/30/2008	Tracy / Danny Fernandez	1
5,20,03	/	301103		Cupital dosoto	Reconciliation of Retention in Escrow to the	3/20/00	1,50,2000	They Dunny Ternandez	
3/26/08	N-18	N-series	Amor	Capital assets	amount of Retention liability	3/26/08		Tracy / Danny Fernandez	1
					Provide a listing of all disbursements issued				
					subsequent to 6/30/06. Provide total disbursement				
					balance from 7/1/06 through current.				
3/26/08	BB-01	BB-series	Danette/Kim	Accounts Pay able		3/26/08		K-fed	3
3/26/08	BB-02	BB-series	Danette/Kim	Accounts Pay able	Listing of AP at June 30, 2007	3/26/08		K-fed	3
					Have supporting documentation (invoices)				
3/26/08	BB-03	BB-series	Danette/Kim	Accounts Pay able	available for testing	3/26/08		K-fed	3
5/2/08	BB-04	BB-series	Danette/Kim	Accounts Pay able	Listing of Accruals for Proprietary Funds	4/10/08		Josie Matsuo	3

					Provide a roll forward of compensated absence					
					balance by category: Vacation, Comp time, and					
					Sick Leave. Start with the compensated absence					
					balance per the FY 2007 financial statements, add					
					gross earnings and subtract gross usage.					
					gross carnings and subtract gross usage.					
3/26/08	DD-01	DD-series	Danette	Compensated absences		3/26/08	3/26/08		K-fed	3
					Provide an analysis of vested sick pay, vacation					
					pay and related FICA liability to support amounts					
					estimated to be due within one year (used w/in one					
					year) and amounts due in more than a year.					
3/26/08	DD-02	DD-series	Danette	Compensated absences		3/26/08	3/26/08		K-fed	3
					Provide a schedule/(s) breaking compensated					
					absence between short-term and long-term. Also,					
					schedules determining either total accrual or total					
					disbursements related to comp absences for					
3/26/08	DD-03	DD-series	Danette	Compensated absences	footnote support.	3/26/08	3/26/08		K-fed	3
2/26/20	DD 04	pp :	D		Updated changes to personnel manual related to	2/26/20				
	DD-04	DD-series	Danette	Pay roll	payroll and comp time (if any changes occurred)	3/26/08			CP / Michelle Lawrence	4
3/26/08	DD-05	DD-series	Danette	Pay roll	Pay roll accrual journal entry support	3/26/08			CP / Michelle Lawrence	3
2/26/00	DD-06	DD :	D #	n	A reconciliation of the total payroll accrual to the	3/26/08		4/0/2000	CD (AC L II I	
3/26/08	DD-06	DD-series	Danette	Pay roll	CAPPS report.	3/26/08		4/9/2008	CP / Michelle Lawrence	3
2/26/09	DD-07	DD-series	Danette	B 11	Updates to payroll reconciliation process memo (attached)	3/26/08			CD (AC L. II. I	
3/20/08	DD-07	DD-series	Danette	Pay roll	Manual Reconciliation between CAPPS and G/L	3/20/08			CP / Michelle Lawrence	4
5/9/08	DD-08	DD-series	Danette	Pay roll	for five pay periods within the year.	5/12/08		5/14/2008	CP/Michelle Lawrence	4
277700	BB 00	DD series	Dunette	T try Ton	Gross wages and number of employees for prior	5,712,700		3/11/2000	CITATIONCHE EUNICHE	
5/20/08	DD-09	DD-series	Danette	Pay roll	period actual and current budget.	5/20/08			Michelle Lawrence	3
					Case listing > \$500,000 sorted by all cases for all					
					departments and segregated between cases covered					
					by actuarial review and those not. Sorted by					
					probable and current, probable and non-current,					
					possible and current, possible and non-current and					
3/26/08	EE-01	EE-series	Andrew	Claims liability	remote.	3/26/08			Tracy / K-fed / Greg By ch	3
3/20/00	LE UI	DD series	Tildi C II		General litigation liability rollforward (I.e.	3/20/00			Thurst it loar Gleg By en	
					beginning balance +/- change in claim status and					
					new claims - claims paid - ending balance).					
3/26/08	EE-02	EE-series	Andrew	Claims liability		3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08		EE-series	Andrew	Claims liability	General liability reserve analysis	3/26/08			Tracy / K-fed / Greg By ch	3
					Copy of Joint powers authority risk pool agreement					
3/26/08	EE-04	EE-series	Andrew	Claims liability		3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-05	EE-series	Andrew	Claims liability	Actuarial review - Public Liability	3/26/08		4/28/08	Tracy / K-fed / Greg Bych	3
					Confirmation letters to request actuary to validate					
3/26/08	EE-06	EE-series	Andrew	Claims liability	claims sample.	3/26/08			Tracy / K-fed / Greg By ch	2
					Workers' compensation liability rollforward (I.e.					
					beginning balance +/- change in claim status and					
					new claims - claims paid - ending balance).					
3/26/08	EE-07	EE-series	Andrew	Claims liability		3/26/08			Tracy / K-fed / Greg By ch	3
					Workers' Compensation allocation of charges by					
3/26/08	EE-08	EE-series	Andrew	Claims liability	fund and budget unit.	3/26/08		3/26/08	K-fed	3

					Workers' Compensation Expenditure Report -		
3/26/08	EE OO	EE-series	Andrew	Claims liability	comparison of budget vs. actual.	3/26/08	Tracy / K-fed / Greg By ch
3/26/08		EE-series	Andrew	Claims liability	Analytical review of significant fluctuations.	3/26/08	Tracy / K-fed / Greg By ch
3/20/08	EE-10	EE-SCITES	Alldrew	Claims hability	Workers' Compensation Liabilities (Reserve	3/20/08	Tracy / R-fed / Greg By cir
3/26/08	DD 11	EE-series	Andrew	Claims liability	Adjustments)	3/26/08	Tracy / K-fed / Greg By ch
3/26/08		EE-series	Andrew	Claims liability	Actuarial Review - Workers Compensation	3/26/08	4/1/08 Tracy / K-fed / Greg Bych
3/26/08		EE-series	Andrew	Claims liability	Access to detailed report of claims data	3/26/08	Tracy / K-fed / Greg By ch
3/20/08	EE-13	EE-series	Andrew	Claims hability	Schedule listing insurance coverage for the city and	3/20/08	Tracy / K-led / Greg By cn
3/26/08	EE 14	EE-series	Andrew	Claims liability	supporting documents	3/26/08	Tracy / K-fed / Greg By ch
3/20/08	EE-14	EE-series	Andrew	Claims hability		3/20/08	Hacy / K-led / Gleg By cli
3/26/08	EE 15	EEi	Andrew	Claims liability	FAS 5 Letter/Analysis & Confirmations to Outside Counsel	3/26/08	Toron / Loren Toron de
3/20/08	EE-13	EE-series	Andrew	Claims hability	Public Liability allocation of charges by fund and	3/20/08	Tracy / Larry Tomanek
3/26/08	EE 16	EE-series	Andrew	Claims liability	budget unit.	3/26/08	Tracy / Claudia Castillo del Muro / Estella Montoy a
3/20/08	EE-10	EE-series	Alldiew	Claims hability	SAS 70 for Unemployment Insurance - Employers	3/20/08	Esteria Montoy a
3/26/08	EE 17	EE-series	Andrew	Claims liability	Unity Incorporated	3/26/08	3/26/2008 Tracy / Donna Wallace
3/20/08	EE-I/	EE-series	Andrew	Claims hability	Detail Schedule by fund and "significant"	3/20/06	3/26/2008 Tracy / Donna wanace
					department for the deferred revenue balances at		
3/26/08	GG 01	GG-series	Danette/Amor	Deferred Rev	6/30/07	3/26/08	5/23/08 CP
3/26/08		GG-series	Danette/Amor	Deferred Rev	Schedule for Water and Sewer	3/26/08	CP / Josie Matsuo
3/26/08			Danette/Joe		Schedule & Composition Summary	3/26/08	CP / Josie Matsuo
3/26/08		HH-series	Danette/Joe	Contract Deposits	Schedule & Composition Summary Schedule & Composition Summary	3/26/08	Tracy / Rolando Charvel
3/26/08	HH-02	HH-series	Danette/Joe	Sundry Trust Liabilities	ı	3/26/08	Tracy / Rolando Charvel
					Roll forward schedule of all outstanding long-term debt by debt issue at 6/30/06. The schedule should		
					begin with the 6/30/05 balances as reported in the		
					financial statements, add additions and subtract		
					deletions to arrive at the balance at 6/30/06.		
0.10.6.10.0	** **					2/26/00	
3/26/08	11-01	II-series	Miy uki	Debt		3/26/08	Tracy / Teri Smith / Kris
2/26/00	TI 02		N. C	B.1.	Access to maturity schedules of all outstanding debt	2/26/00	m /m : 0 : 11 / W :
3/26/08	11-02	II-series	Miy uki	Debt	W 2 1	3/26/08	Tracy / Teri Smith / Kris
					Schedule of 5 years minimum principal and interest payments for all long-term debt, including capital		
					leases (total payments only), with 5-year		
2/26/00	H 02		No. 11	Div	increments thereafter.	2/26/00	T /T :0 :4 /K :
3/26/08	11-03	II-series	Miy uki	Debt		3/26/08	Tracy / Teri Smith / Kris
					Capital Lease Obligations-Disclosure Format: Rollforward from 6/30/05 to 6/30/06 balances.		
					6/30/06 balances should tie/reconcile to General		
2/26/00	TT 0.4		No. 11	Div	ledger balances for all funds involved.	2/26/00	T /T :0 :4 /K :
3/26/08	11-04	II-series	Miy uki	Debt	ű.	3/26/08	Tracy / Teri Smith / Kris
2/26/00	II 05	IIi.	Missalai	Dale	Arbitrage rebate calculation on outstanding debts.	2/26/09	5/0/08 Toron / Tori Soviet / Wain
3/26/08	11-05	II-series	Miy uki	Debt	Schedule of outstanding balance of all defeased	3/26/08	5/9/08 Tracy / Teri Smith / Kris
3/26/08	П 06	IIi.	Missalsi	Debt	bonds Schedule of outstanding balance of all defeased	2/26/09	Toron / Tori Sprids / Write
3/26/08	11-06	II-series	Miy uki	Debt	Provide a summary and analysis of compliance	3/26/08	Tracy / Teri Smith / Kris
					with debt covenants relating to financial reporting		
					(I.e. reserve, audit requirements, etc.)		
2/26/00	H 07		VC 11	D.1.	(i.e. reserve, addit requirements, etc.)	2/26/00	5/0/00 77 / 77 / 77 / 77 / 77 / 77 / 77
3/26/08	11-07/	II-series	Miy uki	Debt		3/26/08	5/9/08 Tracy / Teri Smith / Kris
					Schedule summarizing any debt that the City lent		
					its name to (third party debt) that is still outstanding as of FY 2007 and through the end of		
2/2/5/5	Y				the audit.	2/25/00	
3/26/08	11-08	II-series	Miy uki	Debt	the dutit.	3/26/08	Tracy / Teri Smith / Kris

			1		Roll forward schedule of all short-term debt			
					activity for the year ended 6/30/06. The schedule			
					should begin with the 6/30/05 balances as reported			
					in the financial statements, add additions and			
					subtract deletions to arrive at the balance at			
					6/30/06.			
3/26/08		II-series	Miy uki	Debt		3/26/08	Tracy / Teri Smith / Kris	3
3/26/08	II-10	II-series	Miyuki	Debt	Schedule of Arbitrage rebate at June 30, 2007	3/26/08	Tracy / Teri Smith / Kris	3
					Footnote disclosure information of all debt,			
					including interest rates, final maturity, original			
3/26/08	II-11	II-series	Miyuki	Debt	amount and outstanding balance.	3/26/08	Tracy / Teri Smith / Kris	1
					Schedule of interest payable calculation at June 30,			
3/26/08	II-12	II-series	Miy uki	Debt	2007 - Need Post Close	3/26/08	Tracy / Teri Smith / Kris	1
					Footnote disclosure information of all debt,			
					including interest rates, final maturity, original			
3/26/08	II-13	II-series	Miy uki	Debt	amount and outstanding balance.	3/26/08	Tracy / Teri Smith / Kris	1
					Access to loan agreements and/or asset statements			
					for state water resources loans pay ables			
3/26/08	II-14	II-series	Miy uki	Debt		3/26/08	Tracy / Teri Smith / Kris	1
					Detail schedule of leases for City as the lessee and			
					City as lessor as of June 30, 2005 and 2007.			
3/26/08	II-15	II-series	Miyuki	Debt		3/26/08	5/13/08 CP	3
					Schedule of leases for City as lessee and City as			
					lessor as of June 30, 2007 which includes lease			
					term, property location, monthly rents, and 5 year			
3/26/08	II-16	II-series	Miyuki	Debt	minimum lease pay ment schedule.	3/26/08	5/13/08 CP	3
					Support for footnote - Schedule of Operating	0.20.00	5.15.15	
3/26/08	II-17	II-series	Miyuki	Debt	leases.	3/26/08	5/13/08 CP	3
5/20/00	11 17	II Series	ivily did	200	Provide a activity rollforward on the City's tax	3/20/00	5/15/00 61	
					anticipation notes and other short term borrowings.			
3/26/08	II-18	II-series	Miyuki	Debt		3/26/08	Tracy / Teri Smith	3
3/20/00	11 10	II series	ivily dici	Beat	Schedule of Deferred charges (cost of issuance)	3/20/00	Trucy / Tell Sillian	
3/26/08	П-20	II-series	Miyuki	Debt	Benedule of Belefied charges (cost of issuance)	3/26/08	Tracy / Teri Smith	1
3/26/08		II-series	Miy uki	Debt	Principal Retirement Sample	3/26/08	6/3/2008 Tracy / Teri Smith	3
3/20/00	11-2.1	II-series	Wily uki	Beat	3 Master Lease Agreements needed to verify that	3/20/00	0/3/2008 Hacy / Tell Sillidi	
					the lease is capitalized in accordance with FAS 13.			
3/26/08	11.22	II-series	Miy uki	Debt	the rease is capitalized in accordance with 1715 15.	3/26/08	Tracy / Teri Smith	2
6/9/08		II-series	Miy uki	Debt	Reserve and Compliance Schedule	6/9/08	Teri/Kris	2
0/9/08	11-23	11-SCITES	IVITY UKI	Deut	Obtain schedule of total expenditures for this	0/9/08	TCH/KHS	3
					liability and inquire on any significant differences.		T (1 : 16 : (P : 17	
2/26/00	TT 01		D (1	0.1 1.1.1.1.1.1	natinty and inquire on any significant differences.	2/26/00	Tracy / Josie Matsuo / Fay e Howard	
3/26/08	JJ-01	JJ-series	Danette/Amor	Other Liabilities	D II SI NDO I II I I I	3/26/08	Hall	- 1
2/26/20	WW 01		,	NIDO	Provide a copy of the NPO calculation at June 30, 2007.	2/26/00	4/4/00 CD	
3/26/08	KK-01	KK-series	Joe	NPO		3/26/08	4/4/08 CP	3
212512				um o	Provide a schedule calculating the ARC calculation	2/25/00	14400 00	
3/26/08	KK-02	KK-series	Joe	NPO	for the current y ear	3/26/08	4/4/08 CP	3
					Provide copies of the actuarial reports supporting			
3/26/08	KK-03	KK-series	Joe	NPO	the ARC	3/26/08	4/4/08 CP	3
					Provide access to workpapers supporting the			
					accuracy of the payroll assumptions used in			
					determining the ARC requirements as used in the			
3/26/08	KK-04	KK-series	Joe	NPO	actuarial reports	3/26/08	4/7/08 CP	3

	1				Describe some of few significant items in the NIDO			
2/26/09	VV 05	VVi	T	NIDO	Provide support for significant items in the NPO and ARC calculation schedules	3/26/08	4/4/08 CD	2
3/26/08	KK-05	KK-series	Joe	NPO		3/26/08	4/4/08 CP	3
2 (2 5 (0 0	****			avn o	Total employee contributions for each fiscal year.	2 12 5 10 0	4/ 5 /00 CD	
3/26/08		KK-series	Joe	NPO		3/26/08	4/7/08 CP	3
3/26/08	KK-07	KK-series	Joe	NPO	Average number of contributing employees.	3/26/08	4/7/08 CP	3
					Total employer contributions for each fiscal year.			
3/26/08	KK-08	KK-series	Joe	NPO		3/26/08	4/4/08 CP	3
					Total employee offset contributions made by the			
3/26/08		KK-series	Joe	NPO	City.	3/26/08	4/4/08 CP	3
3/26/08		KK-series	Joe	NPO	Total Pensionable Salaries	3/26/08	4/7/08 CP	3
	KK-11	KK-series	Joe	NPO	Total benefit pay ments	3/26/08	4/7/08 CP	3
3/26/08	KK-12	KK-series	Joe	NPO	Number of Retirees	3/26/08	4/4/08 CP	3
					Need G/L support for contributions (advances) to			
3/26/08	KK-13	KK-series	Joe	NPO	SDCERS	3/26/08	4/7/08 CP	3
					Landfill closure and postlandfill estimated capacity			
					used at June 30, 2007 and expected closure date.			
3/26/08	LL-01	LL-series	Andrew	Landfill closure		3/26/08	4/7/08 CP / Deb Oestrich	3
					Confirmation of the City's compliance w/ the			
					EPA's financial assurance requirements from			
4/8/07	LL-02	LL-series	Andrew	Landfill closure	CIWMB	4/8/08	CP / Deb Oestrich	3
					Provide supporting documentation, including			
					written explanations, for any prior period			
3/26/08	ZZ-01	ZZ-series	Joe	Fund balance/net assets	adjustments.	3/26/08	K-fed	1
					Provide supporting schedules and necessary			
					documentation supporting the methodology and			
					classification of Net Assets (Invested in capital			
					assets, net of related debt; Restricted; and			
3/26/08	ZZ-02	ZZ-series	Joe	Fund balance/net assets	Unrestricted).	3/26/08	K-fed	1
					Provide copies of supporting schedules			
					documenting the elimination of internal service			
3/26/08	ZZ-03	ZZ-series	Joe	Fund balance/net assets	activity for 6/30/06.	3/26/08	5/12/08 K-fed	3
					Requested data files (vendor master, employee			
					master, disbursement journal and payroll journal)			
3/26/08	DATA-01	Data	Joe	Data Analy sis	for the FYE June 30, 2007.	3/26/08	K-fed / Ed Wochaski	3
	DATA-02	Data	Joe	Data Analysis	Overtime Support	5/14/08	Michelle Lawrence	2
					Vacation hours and OT "Straight Actual" hours			
5/14/08	DATA-03	Data	Joe	Data Analy sis	louis industrial indus	5/14/08	Michelle Lawrence	2
2, 2 , 500					Requested various schedules for 5 single audit			
3/26/08	SA-01	Single audit		Various single audit areas	programs.	3/26/08	Tracy / Faye Howard-Hall	1
5,20,00		- Angric additi		- In the state of	Various supporting documents for additional SA	3/20/00		1
3/26/08	SA-02	Single audit		Additional Single Audit Area	testing samples	3/26/08	Tracy / Faye Howard-Hall	1
3/26/08		Single audit		Receivables	Check status on reffered invoices.	3/26/08	CP / Dianna Muzuiz	1
3/26/08		Single audit		Procurement	Supporting files for sample expenditures.	3/26/08	Tracy / Terrell Breaux	1
5,20,00	5.1 01	Jingit audit		Frediction	Completed 1399 forms for IT procurement through	3/20/00	Tracy / Terreit Dicatix	
3/26/08	SA-05	Single audit		Allowable testing	SDDPC.	3/26/08	K-fed / Jessica Olson/ SDDPC	1
3/26/08		Exhibit E	Kat/Joon	Exhibit E	Support for SDDPC Billing	3/26/08	Tracy / Ivan Cervantes	1
3/20/08	TIL-01	LAMOR L	Transcon	Excitor E	Exhibit E Schedule and support	3120/00	Lina / Josie Matsuo / Lee Ann	
3/26/08	YF-02	Exhibit E	Kat/Joon	Exhibit E	Extraor E beliedure and support	3/26/08	Santos	,
3/20/08	AL-02	Exilioit E	Kai/JUUII	EXHIBIT E		3/20/08	Samos	- 1